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**DISTRICT ATTORNEY of the
FIRST JUDICIAL DISTRICT
A Component Unit of the Caddo Parish Commission
State of Louisiana**

December 31, 2007

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/16/08

DISTRICT ATTORNEY of the FIRST JUDICIAL DISTRICT
A Component Unit of the Caddo Parish Commission
State of Louisiana

December 31, 2007
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DISTRICT ATTORNEY of the FIRST JUDICIAL DISTRICT
A Component Unit of the Caddo Parish Commission
State of Louisiana

Management's Discussion and Analysis (unaudited)
December 31, 2007

This section of the District Attorney's annual financial report presents our discussion and analysis of the District Attorney's financial performance during the fiscal year that ended on December 31, 2007. Please read it in conjunction with the District Attorney's financial statements, which follow this section.

Financial Highlights

The following exhibits some of the more important highlights of the financial results for the government-wide financial statements for the year ended December 31, 2007:

- The District Attorney's total net assets from governmental activities increased \$53,412 from the beginning of the fiscal year as a result of operations during the year;
- During the year ended December 31, 2007, the District Attorney's expenses were \$19,023 greater than the \$5,018,809 recognized as revenue from charges for services and operating grants;
- The cost of operating the programs of the District Attorney was \$5,037,832, which represents an increase in the costs of operations over the prior year of \$264,835 or a 5.6% (percent) increase, and
- The general fund reported unrestricted net assets of \$465,115.

Overview of the Financial Statements

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District Attorney:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District Attorney's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District Attorney's governmental operations, reporting the District Attorney's operations in more detail than the government-wide statements.
 - The governmental funds statements illustrate how general government services, like public safety, were financed in the short-term as well as what remains for future spending.
 - Fiduciary fund statements provide information about the financial relationships in which the District Attorney acts solely as agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Exhibit 1 shows how the required parts of this annual report are arranged and relate to one another.

Exhibit 1 summarizes the major features of the District Attorney's financial statements, including the portion of the District Attorney's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

Exhibit 1 Major Features of District Attorney's Government and Fund Financial Statements			
	Fund Statements		
	Government-wide Statements	Governmental Funds	Fiduciary Funds
Scope	The entire District Attorney governmental unit (excluding fiduciary funds).	The activities of the District Attorney that are not proprietary or fiduciary, such as public safety and the IV-D program.	Instances in which the District Attorney is the trustee or agent for someone else's resources, such as seized drug assets awaiting forfeiture.

Exhibit 1 Major Features of District Attorney's Government and Fund Financial Statements (cont'd)			
	Fund Statements		
	Government-wide Statements	Governmental Funds	Fiduciary Funds
Required financial statements	<ul style="list-style-type: none"> • Statement of net assets. • Statement of activities. 	<ul style="list-style-type: none"> • Balance sheet. • Statement of revenue, expenditures, and changes in fund balances. 	<ul style="list-style-type: none"> • Statements of fiduciary net assets. • Statements of changes in fiduciary net assets.
Accounting basis and measurements focus	Accrual accounting and economic resources focus.	Modified accrual accounting and current financial resources focus.	Accrual accounting and economic resource focus.
Type of asset/liability	All assets and liabilities, both financial and capital, and short-term and long-term.	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets are included.	All assets and liabilities, both short-term and long-term; the District Attorney's funds do not currently contain capital assets, although they can.
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is paid or received.	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payments are due during the year or soon thereafter.	All revenues and expenses during the year, regardless of when cash is received or paid.

Government-Wide Statements

The government-wide statements report information about the District Attorney as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District Attorney's net assets and how they have changed. Net assets (the difference between the District Attorney's total assets and total liabilities) is one way to measure the District Attorney's financial health, or position.

For instance:

- Over time, increases or decreases in the District Attorney's net assets are an indicator of whether its financial health is improving or deteriorating.
- To assess the overall health of the District Attorney, you need to consider additional financial factors, such as changes in the finances of the State of Louisiana and the Caddo Parish Commission.

The government-wide financial statements of the District Attorney consist of:

- Governmental activities - all of the District Attorney's basic services are included here, such as public safety, the IV-D program and general administration.

Fund Financial Statements

The fund financial statements provide more detailed information about the District Attorney's most significant funds, not the District Attorney as a whole. Funds are accounting devices that the District Attorney uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law or by bond covenants.

The District Attorney has two kinds of funds:

- Governmental funds - Most of the District Attorney's basic services are included in governmental funds which focus on (1) how cash and other financial assets that can be readily converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one determine whether

there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statements, or on the subsequent page, that explains the relationships between the two types of financial statements.

- **Fiduciary funds** – We exclude the activity in these funds from the District Attorney's government-wide financial statements because the District Attorney cannot use these assets to finance its operations.

Financial Analysis of the District Attorney as a Whole

Net Assets The District Attorney's combined net assets increased during 2007 by \$53,412 or 4.11% (percent), from the \$1,298,549 at December 31, 2006, as shown in the following table.

	2007	2006	Change
Current and other assets	\$ 1,843,034	\$ 1,508,070	
Capital assets	119,442	162,634	
Total assets	1,962,476	1,670,704	
Current liabilities	610,515	372,155	
Noncurrent liabilities	-	-	
Total liabilities	610,515	372,155	
Net assets			
Invested in capital assets	119,442	162,634	
Unrestricted	1,232,519	1,135,915	
Total net assets	\$ 1,351,961	\$ 1,298,549	\$ 53,412

Changes in Net Assets The following condensed government-wide governmental activity statement illustrates the major changes in operations for the District Attorney as compared to 2006 :

	2007	2006	Increase (decrease)	Percent change
Revenue	\$ 5,091,244	\$ 4,735,416	\$ 355,828	7.51%
Expenses	5,037,832	4,772,997	264,835	5.55%
Excess (deficiency) of revenue over (under) expenditures	\$ 53,412	(\$ 37,581)	\$ 90,993	

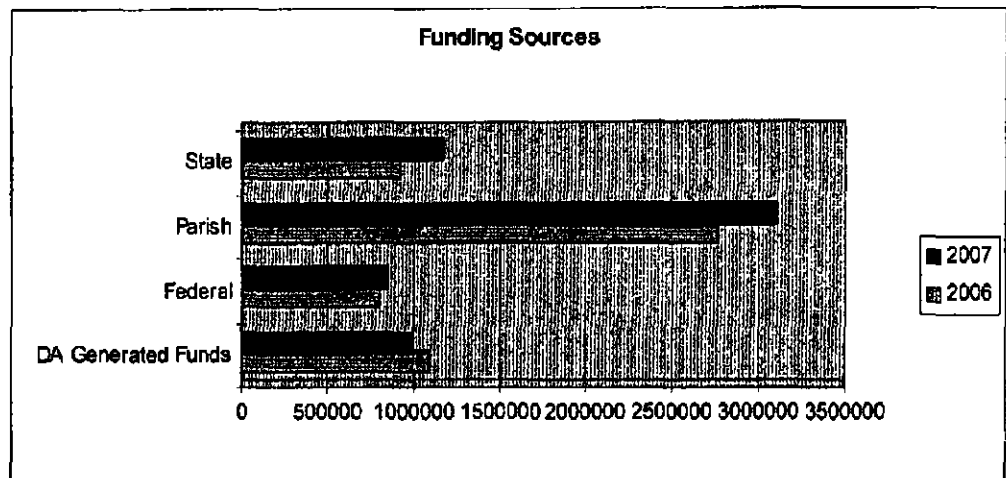
Governmental Activities

The District Attorney's total governmental revenue increased from 2006 by \$355,828, or 7.51% (percent), while expenses increased by \$328,271 or 7.03% (percent), as compared to 2006. The increases in revenues occurred primarily in grants and contributions and parish support. The increases in expenses occurred primarily in personnel costs.

	2007	2006	Increase (decrease)	Percent change
Revenue				
Charges for services	\$ 990,492	\$ 1,039,874	(\$ 49,382)	
Grants and contributions and parish support	4,028,317	3,638,948	389,369	
Other	72,435	56,594	15,841	
Total revenues	5,091,244	4,735,416	355,828	7.51%
Expenses				
Personnel services	4,091,015	3,896,947	194,068	
Other costs to deliver governmental programs	849,927	756,125	93,802	
Capital outlay	53,688	13,297	40,401	
Total expenses	4,994,640	4,666,369	328,271	(7.03%)
Excess (deficiency) of revenue over (under) expenditures	\$ 96,604	\$ 69,047	\$ 27,557	

There are no significant changes to the make-up of revenue between 2006 and 2007. The following chart compares the relative revenue sources for the two most recent years:

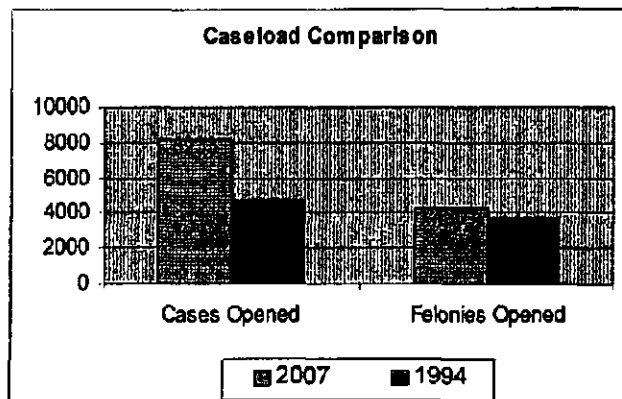
The chart to the right reflects an increase of overall funding. Mainly responsible are increases in Parish and State generated funding. The State funding increase reflected the second installment of an ADA pay raise.



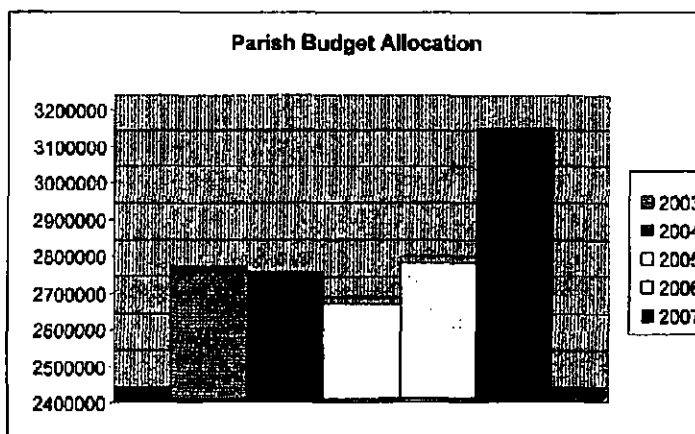
Financial Analysis of the District Attorney's Funds

At the end of 2007, the District Attorney's governmental funds reported a combined fund balance, or net assets, of \$1,232,519, which was \$96,604 more than at the end of 2006. The prior year operations showed a loss of \$329,447.

After several years of a declining fund balance the office has enjoyed two years of positive results. Prudent use of available funds and a gradual increase in funding will ensure that this office continues to be the leading prosecuting office in the State of Louisiana.



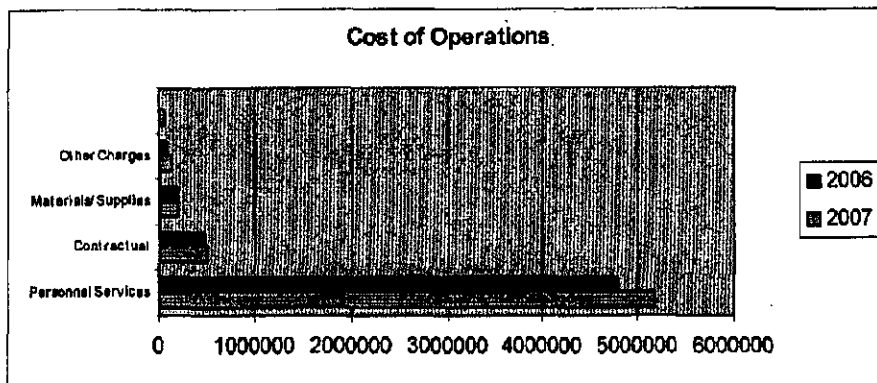
It is extremely difficult to operate an office of this size and scope without some degree of financial flexibility. It is also of the utmost importance that this office is an independent protector of the citizens of Caddo Parish who have been the victims of criminal acts. The chart to the left reflects the growth of caseload in the Caddo District Attorney's Office. Resources are sometimes strained when trying to manage this kind of growth and this office will continue to spend in a wise manner while also representing the citizens of Caddo Parish in the professional manner that they demand and deserve.



Economic Factors and Next Year's Budget

The Caddo Parish District Attorney sued the Caddo Parish Commission in 1998 over lack of funding for the DA's office. Judgment was rendered and signed by both parties stipulating that the claim of the DA was valid and that the expenses of the DA's office were reasonable. The amount of the judgment was \$2.8M. For the year 2007, nine years after the judgment, the parish budget for the DA's office is \$3.11M.

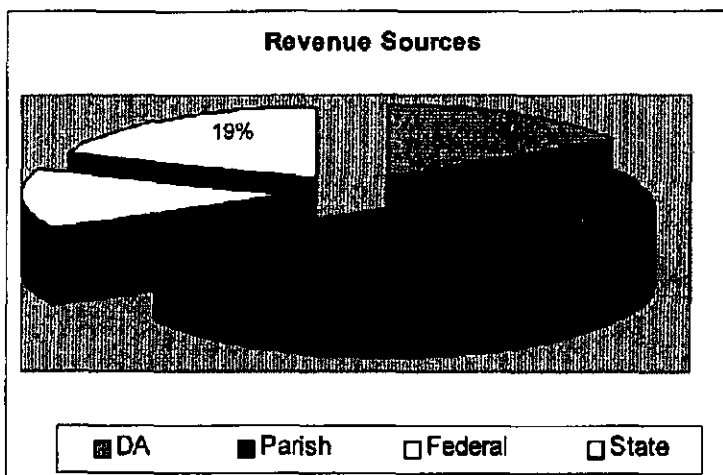
This office has seen its reserve funds go from approximately \$2M to \$1.2M at the end of 2007. The cost to operate this office for 2007 was \$6M, including State ADA pay.



In the case of an emergency (such as the parish commission budget inaction that led to the 1998 suit) a reserve fund of \$1M would see this office through less than 3 months of operation if dramatic cuts were made to the staff.

As with any company the cost of doing business continues to rise. This office has taken steps to minimize those increases;

however, some, such as the employer contribution to the retirement systems, are mandated by law. This office has done a good job of maximizing the funds that are generated through fines and costs and has steadily picked up a larger share of the annual expenses.



However, this office is dependant on the State of Louisiana and the Caddo Parish Commission for roughly 70% of its operating revenues. When both of these sources are stagnant over a period of years it dramatically affects the ability of this office to provide the expected services and the level of professionalism that is required.

Managing a growing and more complex caseload requires attorneys and support staff that are experienced in handling criminal matters. To avoid (as much as possible) a high employee turnover rate it is important that this office offer a competitive employment package. From the charts on

this page one can see that the Parish Commission is the primary source of funding for this office and it is hoped that the funds the Commission provides will keep up with the rate of growth of the workload.

General Fund Budgetary Highlights

During 2007, the District Attorney revised its budget in August. The District Attorney has prepared and published budgets that cover its governmental activities in the General Fund and the special revenue funds. Included in this financial report are comparison schedules that illustrate the actual results of these funds compared to the original and revised budget.

Capital Assets

At the end of 2007, the District Attorney had invested \$1,448,337 in capital assets, as follows:

	2007	2006	Capitalized in 2007
Furniture, fixtures and equipment	\$ 1,113,447	\$ 1,077,957	\$ 35,490
Vehicles	334,890	316,681	18,208
Total capital assets at cost	1,448,337	1,394,638	\$ 53,698
Less accumulated depreciation	1,328,895	1,232,005	
Capital assets, net	\$ 119,442	\$ 162,633	

Contacting the District Attorney's Financial Management

This financial report is designed to provide the citizens, taxpayers, and creditors with a general overview of the District Attorney's finances and to demonstrate the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. Gary Gaskins, Administrator, 501 Texas Street, Shreveport, LA 71101.

Basic Financial Statements

DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT
A Component Unit of the Caddo Parish Commission
State of Louisiana

Statement of Net Assets
December 31, 2007

Assets	
Cash and cash equivalents	\$ <u>1,615,380</u>
Receivables	
Fines and forfeitures	58,860
Due from State of Louisiana	
Title IV-D reimbursement	146,643
Other grants	5,478
Other funds	14,132
Other	2,541
Total receivables	<u>227,654</u>
Capital assets, net of accumulated depreciation	<u>119,442</u>
Total assets	<u>1,962,476</u>
Liabilities and Net Assets	
Liabilities	
Payables	194,621
Payable to Caddo Parish Commission	128,673
Accrued payroll	72,637
Accrued compensated absences	109,948
Other accrued expenses	104,636
Total liabilities	<u>610,515</u>
Net assets	
Invested in capital assets	119,442
Unrestricted	<u>1,232,519</u>
Total net assets	\$ <u>1,351,961</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT
A Component Unit of the Caddo Parish Commission
State of Louisiana

Statement of Activities
for the Year ended December 31, 2007

Functions/programs	Program Revenues			Net (expense) revenue and changes in net assets
	Expenses	Charges for services	Operating grants and contributions	
Governmental activities				
Public safety and judicial prosecution	\$ <u>5,037,832</u>	\$ <u>990,492</u>	\$ <u>4,028,317</u>	\$ (<u>19,023</u>)
Total governmental activities	\$ <u>5,037,832</u>	\$ <u>990,492</u>	\$ <u>4,028,317</u>	(<u>19,023</u>)
General revenues				
Interest and investment earnings				73,285
Miscellaneous				(<u>850</u>)
Total general revenues				<u>72,435</u>
Change in net assets				53,412
Net assets, January 1, 2007				<u>1,298,549</u>
Net assets, December 31, 2007				\$ <u><u>1,351,961</u></u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT
A Component Unit of the Caddo Parish Commission
State of Louisiana

Balance Sheet - Governmental Funds
December 31, 2007

	<u>General Fund</u>	<u>Special Revenue Funds</u>		<u>Totals</u>
		<u>Title IV-D</u>	<u>Hot Check</u>	
Assets				
Cash and cash equivalents	\$ 891,001	\$ 499,523	\$ 224,856	\$ 1,615,380
Receivables				
Fines, fees, forfeitures and costs	58,860	-	-	58,860
Due from State of Louisiana	-	-	-	-
Title IV-D reimbursement	-	146,643	-	146,643
Other grants	5,478	-	-	5,478
Other funds	14,132	-	-	14,132
Other	-	2,458	83	2,541
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	\$ <u>969,471</u>	\$ <u>648,624</u>	\$ <u>224,939</u>	\$ <u>1,843,034</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 150,845	\$ 18,871	\$ 24,905	\$ 194,621
Payable to Caddo Parish Commission	108,865	19,475	333	128,673
Accrued payroll	61,444	11,193	-	72,637
Accrued compensated absences	92,969	16,979	-	109,948
Other accrued expenses	90,233	14,403	-	104,636
Total liabilities	<u>504,356</u>	<u>80,921</u>	<u>25,238</u>	<u>610,515</u>
Fund balances				
Unreserved - undesignated	<u>465,115</u>	<u>567,703</u>	<u>199,701</u>	<u>1,232,519</u>
	<u>465,115</u>	<u>567,703</u>	<u>199,701</u>	<u>1,232,519</u>
Total fund balances	<u>465,115</u>	<u>567,703</u>	<u>199,701</u>	<u>1,232,519</u>
Total liabilities and fund balances	\$ <u>969,471</u>	\$ <u>648,624</u>	\$ <u>224,939</u>	\$ <u>1,843,034</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT
A Component Unit of the Caddo Parish Commission
State of Louisiana

Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Assets
December 31, 2007

Total fund balances - governmental funds		\$	1,232,519
Capital assets			
Cost of capital assets at December 31, 2007	1,448,337		
Less accumulated depreciation	<u>(1,328,895)</u>		<u>119,442</u>
Total net assets at December 31, 2007 - governmental activities		\$	<u>1,351,961</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT
A Component Unit of the Caddo Parish Commission
State of Louisiana

Statement of Revenue, Expenditures and Changes in Fund Balances - Governmental Funds
for the Year ended December 31, 2007

	General Fund	Special Revenue Funds		Total
		Title IV-D	Hot Check	
Revenue				
Fines, fees and bond forfeitures	\$ 400,027	\$ -	\$ -	\$ 400,027
Court cost fees	181,145	-	-	181,145
Interest income	42,952	24,761	5,572	73,285
Intergovernmental revenue				
Federal financial assistance	23,013	820,312	-	843,325
Parish financial assistance	3,109,992	-	-	3,109,992
State of Louisiana	75,000	-	-	75,000
Drug asset forfeiture	36,971	-	-	36,971
Collection fees	115,564	2	256,783	372,349
Other	(850)	-	-	(850)
Total revenue	<u>3,983,814</u>	<u>845,075</u>	<u>262,355</u>	<u>5,091,244</u>
Expenditures				
General government				
Current operating				
Personnel services	3,280,717	627,631	182,667	4,091,015
Contractual charges	412,643	79,094	235	491,972
Materials and supplies	105,754	18,061	86,464	210,279
Other charges	140,212	7,361	103	147,676
Capital outlay	46,772	6,926	-	53,698
Total expenditures	<u>3,986,098</u>	<u>739,073</u>	<u>269,469</u>	<u>4,994,640</u>
Excess (deficiency) of revenue over expenditures	(2,284)	106,002	(7,114)	96,604
Other financing sources (uses)				
Operating transfers in (out)	<u>59,884</u>	<u>(159,741)</u>	<u>99,857</u>	<u>-</u>
Excess (deficiency) of revenues and other sources (uses) over expenditures and other uses	57,600	(53,739)	92,743	96,604
Beginning fund balance	<u>407,515</u>	<u>621,442</u>	<u>106,958</u>	<u>1,135,915</u>
Ending fund balance	\$ <u>465,115</u>	\$ <u>567,703</u>	\$ <u>199,701</u>	\$ <u>1,232,519</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT
A Component Unit of the Caddo Parish Commission
State of Louisiana

Reconciliation of the Statement of Revenue, Expenditures and
Changes in Fund Balances - Governmental Funds to the Statement of Activities
for the Year ended December 31, 2007

Excess (deficiency) of revenue and other sources (uses) over expenditures and other uses		\$	96,604
Capital assets			
Capital outlay capitalized	\$	53,698	
Less depreciation expense recorded for the year ended December 31, 2007	(<u>96,890)</u>	(<u>43,192)</u>
Change in net assets - governmental activities		\$	<u>53,412</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT
A Component Unit of the Caddo Parish Commission
State of Louisiana

Statement of Fiduciary Net Assets
December 31, 2007

	<u>Agency Funds</u>
Assets	
Cash and cash equivalents	\$ 200,855
Seized property	<u>104,034</u>
 Total assets	 \$ <u>304,889</u>
 Liabilities	
Due to other governmental funds	\$ 14,132
Amounts due on settlement of fiduciary assets	<u>290,757</u>
 Total liabilities	 \$ <u>304,889</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY of the FIRST JUDICIAL DISTRICT
A Component Unit of the Caddo Parish Commission
State of Louisiana

Notes to the Financial Statements
as of and for the Year Ended December 31, 2007

Introduction

The Louisiana Constitution of 1974, Article V, Section 14 created the Judicial Districts of the State, among them the First Judicial District. Article V, Section 26 created the Office of the District Attorney for each of the Judicial Districts and sets forth the duties of the office. Louisiana Revised Statute 16:1 establishes a District Attorney for each of the Judicial District Attorney's offices. The First Judicial District Attorney exists and operates in accordance with the authorities cited.

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the State in his district, is the representative of the State before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. Caddo Parish comprises the First Judicial District, and the First Judicial District Attorney's office is located in Shreveport, Louisiana.

At December 31, 2007, the First Judicial District Attorney's office employs a total of eighty-four (84) persons. Thirty-two (32) of these employees are attorneys, including the district attorney himself. Ten (10) of these employees are investigators, and the other forty-two (42) are administrative and clerical personnel.

Note 1 Summary of significant accounting policies

This financial report has been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, issued in June 1999. Component Units are required to initially adopt GASB Statement No. 34 for the same reporting period as the primary government. The District Attorney's primary government, the Caddo Parish Commission, has adopted the provisions of GASB 34.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepted accounting principles for state and local governments.

A. Basis of Presentation

The accompanying basic financial statements of the District Attorney of the First Judicial District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental units.

The schedule of expenditures of federal awards includes the federal grant activity of the District Attorney and is presented on the accrual basis. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

B. Reporting Entity

As the governing authority of the parish, the Caddo Parish Commission is the financial reporting entity for reporting purposes. The financial reporting entity consists of (a) the primary government, the Caddo Parish Commission, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Caddo Parish Commission for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Caddo Parish Commission to impose its will on that organization, and/or
 - b. The potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the Caddo Parish Commission.
2. Organizations for which the Caddo Parish Commission does not appoint a voting majority but are fiscally dependent on the Caddo Parish Commission.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Caddo Parish Commission has (a) a fiscal responsibility to the District Attorney, and (b) the potential for the District Attorney to provide specific financial benefits to, or impose specific financial burdens on, the Caddo Parish Commission, the District Attorney was determined to be a Component Unit of the Caddo Parish Commission, the financial reporting entity. The accompanying basic financial statements present information only on the funds maintained by the District Attorney and do not present information on the Caddo Parish Commission, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The District Attorney organizes its accounts on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. The District Attorney uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

Funds of the District Attorney are classified as governmental funds. Governmental funds account for the District Attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the District Attorney include:

Governmental Fund Type

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve percent (12%) of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of that office. Louisiana Revised Statute 16:16, which became effective August 30, 1986, provides that a court cost of \$10.00 be collected to defray expenses of the District Attorney, in addition to all other fines, costs or forfeitures lawfully imposed. Louisiana Revised Statute 16:16.1, which became effective in 1997, provides that an additional court cost of \$10.00 be collected to defray expenses of the District Attorney, in addition to all other fines, costs or forfeitures lawfully imposed.

As of August 15, 2003, the Louisiana Revised Statute 15:85.1 provided for a \$15 fee to be assessed in connection with every criminal bond posted within each parish. Of this \$15 fee, the District Attorney receives \$7.

As of September 1, 1994, the Louisiana Revised Statute 15:571.11 provided that all judgments of bond forfeiture will be paid to the District Attorney. The District Attorney will distribute these funds, thirty percent (30%) of which the District Attorney will retain, to be used in the general operating account.

As of June 22, 1993, the Louisiana Revised Statute 22:1065.1 provided that there shall be a premium on all commercial surety underwriters who write criminal bail bonds in the state of Louisiana. The District Attorney receives twenty-five percent (25%) of the amounts collected, to be used in the general operating account.

As of August 15, 2003, the Louisiana Revised Statute 32:57.2 provided that each person seeking renewal or reissuance of a suspended driver's license pay an additional fee of \$25 to the office of the prosecuting authority for purposes of defraying the administrative cost for renewal or reissuance of the suspended driver's license.

The District Attorney also receives funding to reimburse expenditures of various programs. These programs include Victim Assistance and Combination Prosecution. Funding for these programs is made on a reimbursement basis for expenditures incurred in the performance of these programs.

Also included are United States Department of Agriculture reimbursements of no less than seventy-five percent (75%) of the cost of the State's food-stamp-fraud-prosecution. This program is funded through the Louisiana Department of Social Services, Office of Eligibility Determinations, under Section 16(a) and 16(c) of the Food Stamp Act of 1977.

Pursuant to Louisiana Revised Statute 23:1714, as amended by Act 442 of the 1989 regular session, the Louisiana Department of Employment and Training shall assess a penalty on amounts of overpaid unemployment insurance accounts where legal collection efforts are pursued. Effective January 1, 1990, this agency shall assess a penalty on the total overpayment debt that is not repaid to the agency at the time legal action to recover the overpayment commences. The Louisiana Department of Employment and Training shall pay the prosecuting authority ten percent (10%) of the money they recover. Should the prosecutor collect the entire amount, an additional five percent (5%) will be remitted. Payments received from this program are included in this fund.

Special Revenue Funds

Title IV-D Fund

The Special Revenue Fund - Title IV-D Fund consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Hot Check Fund

The Special Revenue Fund - Hot Check Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used to supplement the salary of the district attorney himself.

Fiduciary Fund Type

Drug Asset Forfeiture - Agency Fund

Louisiana Revised Statute Title 40 Chapter 26 "Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1989" was implemented January 1, 1990. The Drug Asset Forfeiture Fund was established for the allocation and disposition of property obtained under the provisions of the above chapter. The District Attorney may (1) retain property for official use or transfer the custody to any local, state, or federal agency; (2) destroy or use for investigative purposes, any illegal or controlled substances or other contraband, upon the written approval of the District Attorney after not less than twenty days after seizure, and (3) authorize a public sale without appraisal of that which is not required by law to be destroyed and which is not harmful to the public.

Property is distributed by court order first to satisfy any security interest or lien; second to reimburse expenses of seizure, and the balance shall be allocated as follows:

60% to law enforcement agency(s) making the seizure,
20% to the criminal court fund,
20% to District Attorney's general fund

These proceeds are to be used to further and enhance drug law enforcement. The District Attorney is required to make an annual report to the Governor, the President of the Senate, and the Speaker of the House of Representatives. This fund is subject to public audit.

Agency funds have no equity, assets are equal to liabilities, and do not include revenues and expenditures for general operations.

Court Escrow, Bond Forfeiture and Victim Restitution-Agency Funds

The District Attorney holds other funds in escrow for the court and recipients. These funds arise from forfeitures and fines under appeal, restitution payments to victims, and other similar situations. None of these funds have drug related origins, and, thus, are not a part of the drug asset forfeiture fund. The District Attorney maintains these funds in escrow until the courts provide orders for their disposition, forfeiture or otherwise directed for victim restitution.

D. Basis of Accounting/Measurement Focus

The government-wide financial statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-exchange transactions*.

Program Revenues - Program revenues included in the Statement of Activities are derived directly from parties outside the District Attorney's taxpayers or citizenry, as a whole. Program revenues reduce the costs of the function to be financed from the District Attorney's general revenues.

Revenues represented by reimbursements and incentives under the Title IV-D program are recognized and recorded when program expenditures are incurred in accordance with program guidelines. Forfeited drug assets are recorded when the court ordered Judgment of Forfeiture is received. Court costs and fees provided for in Louisiana Statutes are recorded as received in cash. Collection fees for worthless checks are recorded as received in cash, as are the collection fees for the prosecution of unemployment insurance and food stamp fraud cases. Investment earnings are recorded as earned since they are measurable and available.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant and, accordingly, when such funds are received, they are recorded as deferred revenues until earned.

Fund Financial Statements - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenue and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental and agency funds are accounted for on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual – that is, when they become measurable and available to pay current liabilities. Commissions on fines and bonds forfeitures are reported in the year they are collected by the tax collector. Grants and state

appropriations are recorded when the District Attorney is entitled to the funds. Interest income on investments is recorded when earned. Substantially all other revenues are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Costs of accumulated unpaid vacation, sick leave and other employee benefits are reported in the period due and payable rather than the period earned by the employees, and general long-term obligations principal and interest payments are recognized only when due.

Operating transfers between funds - Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). These transactions are recorded as they occur. In those cases where repayment is expected, the transfers are accounted for through the various due from and due to accounts. Generally these transfers are to pay operating costs of the District Attorney borne by one or the other of the District Attorney's funds.

E. Capital Assets

All capital assets are capitalized at historical cost, or estimated historical cost for assets where actual cost is not available. Donated assets, if any, are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$1,000 or greater for capitalizing capital assets.

Capital assets are recorded in the government-wide financial statements but are not recorded in the fund financial statements. All capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed by the District Attorney, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 3 to 7 years.

F. Budgetary Practices

The District Attorney utilizes the following budgetary practices:

The budgetary process begins with the administrator estimating the revenues expected to be received during the fiscal year. These revenue estimates are then used by the District Attorney and administrator to set budgetary guidelines in preparing appropriations. Proposed budgets are then prepared for publication and eventual adoption.

The proposed budgets for the calendar year 2007 were published on November 21, 2006. The proposed budgets were available for inspection by the public during normal business hours on December 6, 2006, when a public hearing was held. At the conclusion of the public hearing, the proposed budget was adopted. On December 14, 2006, the District Attorney's Certificate of Compliance and implementation of the budget was published. The budget was amended and published eleven days before the public hearing, which was held on August 20, 2007. On August 30, 2007, the District Attorney's Certificate of Compliance and implementation of the amended budget was published.

Once the budgets are approved, they can only be amended by the District Attorney. The District Attorney's administrator is authorized to make minor changes within line items. All budget appropriations lapse at year-end. The budgets are prepared and presented on the accrual basis of accounting, which is consistent with generally accepted accounting principles (GAAP) in the United States of America. The expenses of the District Attorney's office paid directly by the State of Louisiana are not included in the budgets.

The entire budgetary process is governed by, and conforms to, Louisiana Revised Statute 39:1308.

G. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is generally used in governmental funds.

Based on the size of the accounts and the methods used for payments, the District Attorney does not employ encumbrance accounting.

H. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the District Attorney may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

I. Compensated Absences

The District Attorney has a formal policy relating to vacation (annual leave) and sick leave. All employees appointed to full-time positions may earn from 12.5 to 20 days of annual leave and from 13 to 24.38 days of sick leave per year, depending on length of service. Members of the Parochial Retirement System may accrue unused amounts of vacation and sick leave for the purpose of using it in their retirement calculation. The District Attorney Retirement System does not allow unused vacation or sick leave to be used as service time and, therefore, attorneys are paid for a limited portion of this time at their time of departure, depending on length of service. The District Attorney does not otherwise pay unused amounts of sick leave accumulated at the time of separation by a former employee.

J. Risks and Uncertainties

The preparation of financial statements in conformity with U. S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 Financial reporting

During the year ended December 31, 2002, the District Attorney implemented GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. GASB Statement No. 34 created new basic financial statements for reporting on the District Attorney's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting and fund financial statements, which present information for individual major funds rather than by fund type, which has been the method of presentation in previously issued financial statements. Non-major funds are presented in total in one column in the fund financial statements.

Note 3 Cash and cash equivalents

At December 31, 2007, the District Attorney had cash accounts, including the LAMP pooled investment fund (book balances), of \$1,615,380 in the governmental funds and \$200,855 in agency funds which total \$1,816,235.

These deposits include \$580,914 of deposits with local depositories. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2007, the District Attorney had \$580,914 in deposits (collected bank balances). These deposits were secured from risk by \$100,000 of federal deposit insurance at one financial institution and \$762,345 of pledged securities held by the custodial banks in the name of the fiscal agent banks (GASB Category 3), resulting in unsecured depository balances as of December 31, 2007, of \$-0-.

In 1999, the District Attorney invested in the Louisiana Asset Management Pool ("LAMP"), a public investment pool for Louisiana governmental units, administered by LAMP, Inc., a non-profit corporation. Investments in LAMP are stated at cost, which approximates market value, and may be liquidated as needed. LAMP investments are backed

by investments in federally backed securities, U. S. Treasury Bills, and corporate repurchase agreements. The investment pool has continued to earn the highest Standard and Poor's AAAM rating. Balances included in cash and cash equivalents that are invested in LAMP as of December 31, 2007, total \$1,275,019. LAMP paid \$62,223 in interest income, which was reinvested into the investment pools.

Note 4 Retirement plans

Louisiana District Attorneys Retirement System

Plan Description. The District Attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant district attorneys who earn, at a minimum, the amount paid by the State for assistant district attorneys and are under the age of 60 at the time of original employment and all District Attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service, regardless of age, may retire with a three percent (3%) benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a three percent (3%) benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a three percent (3%) benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to three percent (3%) of the member's average final compensation multiplied by the number of years of his membership service, not to exceed one hundred percent (100%) of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions, the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to three and one-half percent (3.5%) of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced three percent (3%) for each year the member retires in advance of normal retirement age. Benefits may not exceed one hundred percent (100%) of average final compensation. The System also provides death and disability benefits. Benefits are established by Louisiana State Statute.

The System issues an annual, publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 1645 Nicholson Dr., Baton Rouge, LA 70802, or by calling (225) 343-0171.

Funding Policy. Plan members are required by State statute to contribute seven percent (7.0%) of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. Contributions to the System also include 0.2 percent (0.2%) of the ad valorem taxes collected throughout the State and revenue sharing funds, as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by State statute, as provided by Louisiana Revised Statute 11:103. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the System for the years ending December 31, 2007, 2006, and 2005, were \$23,986, \$56,074 and \$60,266, respectively, the actuarially determined percentage was three and one half percent (3.5%) for the period January 1, 2007 through June 30, 2007 and zero percent (0.0%) for the period from July 1, 2007 through December 31, 2007.

Parochial Employees' Retirement System of Louisiana

The Caddo Parish Commission provides retirement, death, and disability benefits to the District Attorney's non-attorney employees through a pension plan administered by another governmental entity. The plan is the Parochial Employees' Retirement System of Louisiana (Parochial Plan). Substantially all Caddo Parish Commission employees are members of this cost-sharing, multiple-employer public employee retirement system (PERS). All permanent parish employees who work at least 28 hours per week and are under 55 years of age are required to

become members of the plan on the date of employment. Benefit provisions are established in accordance with Louisiana State Statute.

Employees are eligible for retirement if the employee has: (a) 30 years of service, regardless of age, (b) 25 years of service and is at least age 55, or (c) 10 years of service and is at least age 60. The monthly retirement allowance is equal to three percent (3%) of the employee's final compensation multiplied by years of service. Benefits cannot exceed one hundred percent (100%) of the employee's final compensation. Employees become vested in the system after 10 years of service. Benefit provisions are established by Louisiana State Statute.

Upon the death of any Parochial Plan member in active service with five or more years of service and not eligible for retirement, survivor benefits paid are equal to sixty percent (60%) of final compensation for a surviving, unmarried spouse with minor children. The benefits will continue as long as the spouse lives and is unmarried or until there are no minor children. For a surviving, unmarried spouse with no minor children, the benefits are forty percent (40%) of final compensation upon attainment of age 60 by the spouse, or upon becoming disabled, and are payable as long as the spouse lives and is unmarried. For minor children with no parents, the benefits are thirty percent (30%) of final compensation for each child, not to exceed sixty percent (60%) in total. For Parochial Plan members who are eligible for retirement, the surviving spouse is eligible for normal retirement benefits.

If a member with at least 5 years of service becomes disabled, he is eligible to receive benefits of three percent (3%) of the member's final compensation multiplied by his years of service. However, the number of years will be considered to be at least 15, or the number of actual years plus additional years to age 60, whichever is less. Benefits cannot exceed one hundred percent (100%) of final compensation.

Covered employees are required to contribute nine and one-half percent (9.5%) of their salary to the Parochial Plan. The Caddo Parish Commission is required to contribute twelve and three-fourths percent (12.75%) of covered employees' salaries. The employer and employee contribution obligations are established by Louisiana State Statute. The District Attorney's contributions to the System for the years ending December 31, 2007, 2006, and 2005, were \$241,369, \$235,335 and \$203,450, respectively.

The Parochial Plan issues an annual publicly available financial report that includes financial statements and required supplementary information for the Parochial Plan. That report may be obtained by writing to the Parochial Employees' Retirement System, P. O. Box 14819, Baton Rouge, LA 70898-4819, or by calling (225) 928-1361. Ten-year historical trend information of the Parochial Plan is available in the separately issued retirement system report. The trend information provides information about progress made in accumulating sufficient assets to pay benefits when due.

The District Attorney of the First Judicial District does not guarantee the benefits granted by the above plans.

Note 5 Capital assets

A summary of changes in general fixed assets is as follows:

	Balance January 1, 2007	Additions	Disposals	Balance December 31, 2007
Furniture, fixtures and equipment	\$ 1,077,957	\$ 35,491	\$ -	\$ 1,113,448
Vehicles	316,881	18,207	-	334,888
Totals	<u>\$ 1,394,838</u>	<u>\$ 53,698</u>	<u>\$ -</u>	<u>\$ 1,448,536</u>
Accumulated depreciation	\$ 1,232,004	\$ 96,890	\$ -	\$ 1,328,894
Capital assets, net of accumulated depreciation	<u>\$ 162,834</u>			<u>\$ 119,442</u>

Note 6 Leases

The District Attorney has operating leases of the following nature:

<u>Description</u>	<u>Term of Lease(s)</u>	<u>Scheduled Monthly Payment</u>	<u>Expense</u>
Title IV-D Office Space	December 1, 2008 to November 30, 2011	\$ <u>4,228</u>	\$ <u>50,732</u>

The minimum annual commitments under the remaining noncancelable operating leases for the following fiscal years are as follows:

	<u>Office Space</u>
2008	\$ <u>50,736</u>
2009	<u>50,736</u>
2010	<u>50,736</u>
2011	<u>46,504</u>
Totals	\$ <u>198,712</u>

Note 7 Agency funds

A summary of the transactions in the District Attorney's agency funds for the year ended December 31, 2007, is as follows:

	<u>Drug Asset Forfeiture</u>	<u>Bond Forfeiture</u>	<u>Court Escrow</u>	<u>Pre-Trial and Victim Restitution</u>	<u>Total</u>
Due to others, <i>beginning of year</i>	\$ <u>286,199</u>	\$ <u>345</u>	\$ <u>808</u>	\$ <u>-</u>	\$ <u>287,352</u>
Transfers in	<u>241,096</u>	<u>64,383</u>	<u>-</u>	<u>41,540</u>	<u>347,019</u>
Interest earned	<u>-</u>	<u>42</u>	<u>14</u>	<u>-</u>	<u>56</u>
Distributions	(<u>245,222</u>)	(<u>64,383</u>)	<u>-</u>	(<u>41,540</u>)	(<u>351,145</u>)
Due to others, <i>end of year</i>	\$ <u>282,073</u>	\$ <u>387</u>	\$ <u>822</u>	\$ <u>-</u>	\$ <u>283,282</u>

Note 8 Related party transactions

The Caddo Parish Commission funds the District Attorney's office in its general fund budget. This funding includes salaries, related fringe benefit costs and other costs of housing, supplies and administration. In 2007, the funding is a direct monthly amount from the Caddo Parish Commission and is reflected in the accompanying financial statements.

The District Attorney's office reimbursed the Commission for various expenses, notably health insurance, during the year and carries amounts due the Caddo Parish Commission as payables (included in the caption Payables) at year-end as follows:

<u>Fund</u>	<u>Expenses reimbursed</u>	<u>Payable</u>
General Fund	\$ <u>524,710</u>	\$ <u>108,865</u>
Title IV-D fund	<u>95,724</u>	<u>19,475</u>
Hot Check fund	<u>13,626</u>	<u>333</u>
Total	\$ <u>634,060</u>	\$ <u>128,673</u>

Note 9 Litigation and claims

As of December 31, 2007, no suits were pending against attorneys in the office for alleged wrongful acts in the conduct of their duties as prosecutors.

Note 10 Subsequent events

No material event affecting this office has occurred between the close of the fiscal period and issuance of these financial statements.

Note 11 Expenditures of the District Attorney not included in the financial statements

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the criminal court funds, the Caddo Parish Commission, or directly by the State. Those expenditures are summarized as follows:

The District Attorney and twenty-six (26) assistants receive a portion of their salaries from the State Division of Administration. The Caddo Parish Commission funds a portion of the attorneys' salaries in the annual parish budget.

The Criminal Court Fund is controlled and expended jointly between the District Attorney and the First Judicial Court. The District Attorney normally expends funds for transcripts, witness fees and expert witness fees; the balance is utilized by the First Judicial Court.

Note 12 Federal financial assistance program

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 93.563. This program is funded by indirect assistance payments in the form of reimbursements for related expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 2007, the District Attorney for the First Judicial District expended \$820,312 in reimbursement payments.

The reimbursement payments are restricted by a formal agreement between the District Attorney and the Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

The reimbursement payments may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit. Based on prior experience, the District Attorney feels such disallowances, if any, will be immaterial.

The District Attorney also received federal funding under grants from the United States Department of Justice which are passed through the Louisiana Commission on Law Enforcement. These grants are under the Victim of Crimes Act totaling \$23,013 in expenditures in 2007.

Note 13 Other post employment benefits

The District Attorney pays eighty percent (80%) of the health insurance premiums for those retired employees who are fully vested in either the Parochial or District Attorney retirement systems. These benefits are provided at the discretion of the District Attorney and may be terminated at anytime. The benefits are made on a pay-as-you-go basis. The related expenses for these benefits were \$25,572 for the year ended December 31, 2007. There were five retirees eligible for, and participating in, benefits at December 31, 2007.

Required Supplementary Information

DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT
A Component Unit of the Caddo Parish Commission
State of Louisiana

General Fund Budgetary Comparison Schedule
for the Year ended December 31, 2007

	<u>Original</u>	<u>Final*</u>	<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
Revenue				
Fines, fees & bond forfeitures	\$ 430,736	\$ 411,038	\$ 400,027	\$ (11,011)
Court cost fees	204,943	181,782	181,145	(637)
Interest income	27,410	40,936	42,952	2,016
Intergovernmental revenue				
Federal financial assistance	20,748	23,380	23,013	(367)
Parish financial assistance	3,110,000	3,110,000	3,109,992	(8)
State of Louisiana	75,000	75,000	75,000	-
Drug asset forfeiture	50,854	40,000	36,971	(3,029)
Collection fees	107,343	138,058	115,564	(22,494)
Other	1,344	346	(850)	(1,196)
Total revenue	<u>4,028,378</u>	<u>4,020,540</u>	<u>3,983,814</u>	<u>(36,726)</u>
Expenditures				
General government				
Current operating				
Personnel services	3,530,372	3,153,562	3,280,717	(127,155)
Contractual charges	539,108	470,491	412,643	57,848
Materials and supplies	-	100,895	105,754	(4,859)
Other charges	134,073	171,816	140,212	31,404
Capital outlay	-	-	46,772	(46,772)
Total expenditures	<u>4,203,553</u>	<u>3,896,564</u>	<u>3,986,098</u>	<u>(89,534)</u>
Excess (deficiency) of revenue over expenditures	(175,175)	123,976	(2,284)	(126,260)
Other financing sources (uses)				
operating transfers in (out)	<u>150,000</u>	<u>75,000</u>	<u>59,884</u>	<u>(15,116)</u>
Excess (deficiency) of revenues and other sources (uses) over expenditures and other uses	(25,175)	198,976	57,600	(141,376)
Beginning fund balance	<u>407,515</u>	<u>407,515</u>	<u>407,515</u>	<u>-</u>
Ending fund balance	\$ <u>382,340</u>	\$ <u>606,491</u>	\$ <u>465,115</u>	\$ <u>(141,376)</u>

* The District Attorney revised its budgets in August 2007.

DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT
A Component Unit of the Caddo Parish Commission
State of Louisiana

Special Revenue Funds Budgetary Comparison Schedule
for the Year ended December 31, 2007

	<u>Original</u>	<u>Final*</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Revenue				
Interest income	\$ 19,719	\$ 28,654	\$ 30,333	\$ 1,679
Intergovernmental revenue				
Federal financial assistance	805,287	833,414	820,312	(13,102)
Collection fees	274,451	259,100	256,785	(2,315)
Total revenue	<u>1,099,457</u>	<u>1,121,168</u>	<u>1,107,430</u>	<u>(13,738)</u>
Expenditures				
General government				
Current operating				
Personnel services	790,577	776,426	810,298	(33,872)
Contractual charges	79,226	83,872	79,329	4,543
Materials and supplies	214,416	100,994	104,525	(3,531)
Other charges	11,062	34,153	7,464	26,689
Capital outlay		-	6,926	(6,926)
Total expenditures	<u>1,095,281</u>	<u>995,445</u>	<u>1,008,542</u>	<u>(13,097)</u>
Excess (deficiency) of revenue over expenditures	4,176	125,723	98,888	(26,835)
Other financing sources (uses)				
operating transfers in (out)	<u>(150,000)</u>	<u>(75,000)</u>	<u>(59,884)</u>	<u>15,116</u>
Excess (deficiency) of revenues and other sources (uses) over expenditures and other uses	(145,824)	50,723	39,004	(11,719)
Beginning fund balance	<u>728,400</u>	<u>728,400</u>	<u>728,400</u>	<u>-</u>
Ending fund balance	\$ <u>582,576</u>	\$ <u>779,123</u>	\$ <u>767,404</u>	\$ <u>(11,719)</u>

* The District Attorney revised its budgets in August 2007.

Supplemental Information

DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT
A Component Unit of the Caddo Parish Commission
State of Louisiana

Schedule of Expenditures of Federal Awards
for the Year Ended December 31, 2007

<u>Federal Grantor/ Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Contract Period</u>	<u>Cash Received</u>	<u>Accrual December 31, 2006</u>	<u>Accrual December 31, 2007</u>	<u>Accrual Basis Grant Revenue</u>	<u>Expenditures</u>
Department of Health and Human Services								
Major Program:								
Louisiana Department								
of Social Services								
Title IV-D, Child Support Enforcement	93.563	LA0604LA4004	07/01/07 - 06/30/08	\$ 256,962	\$ -	\$ 146,643	\$ 403,605	\$ 403,605
Title IV-D, Child Support Enforcement	93.563	LA0604LA4004	07/01/06 - 06/30/07	416,707	-	-	416,707	416,707
Title IV-D, Child Support Enforcement	93.563		07/01/05 - 06/30/06	143,426	143,426	-	-	-
Total Major Program				<u>817,095</u>	<u>143,426</u>	<u>146,643</u>	<u>820,312</u>	<u>820,312</u>
Department of Justice								
Louisiana Commission on Law Enforcement and								
Administration of Criminal Justice								
Victim of Crime Act: Assistance Program	16.575	C06-1-001	10/01/07 - 09/30/08	-	-	5,478	5,478	5,478
Victim of Crime Act: Assistance Program	16.575	C06-1-001	10/01/06 - 09/30/07	23,380	5,845	-	17,535	17,535
				<u>23,380</u>	<u>5,845</u>	<u>5,478</u>	<u>23,013</u>	<u>23,013</u>
Total Federal Financial Assistance				<u>\$ 840,475</u>	<u>\$ 149,271</u>	<u>\$ 152,121</u>	<u>\$ 843,325</u>	<u>\$ 843,325</u>

See Independent Auditor's Report.

DISTRICT ATTORNEY of the FIRST JUDICIAL DISTRICT
A Component Unit of the Caddo Parish Commission
State of Louisiana

Schedule of Findings and Responses
for the Year ended December 31, 2007

Section I - Summary of Auditor's Results

A. Financial Statements

1. We have issued an unqualified opinion on the financial statements of the District Attorney of the First Judicial District, State of Louisiana, a Component Unit of the Caddo Parish Commission, State of Louisiana, as of and for the year ended December 31, 2007.
2. Two significant deficiencies relating to the audit of the financial statements are reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements were disclosed during the audit.

B. Federal Awards

1. We have issued an unqualified opinion on the District Attorney of the First Judicial District, State of Louisiana, a Component Unit of the Caddo Parish Commission, State of Louisiana's compliance with major federal award programs as of and for the year ended December 31, 2007.
2. No significant deficiencies relating to the audit of the major federal award programs are reported in the Report on Compliance With Requirements Applicable to Each major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
3. There are no audit findings relative to the major federal award programs reported in Section III of this schedule.
4. No instances of noncompliance in major programs were disclosed during the audit.
5. The major federal program is Child Support Enforcement Title IV-D, CFDA 93.563, which was passed through to the Organization from the State of Louisiana, Department of Social Services.
6. The dollar threshold used to identify Type A programs is \$300,000.
7. District Attorney of the First Judicial District, State of Louisiana, a Component Unit of the Caddo Parish Commission, State of Louisiana, qualifies as a low-risk auditee based on the criteria cited in OMB Circular A-133, §____.530.

Section II – Financial Statement Findings

A. Prior Year Findings and Responses

None

B. Current Year Findings and Responses

Finding 2007-1 – Bank Reconciliations

Criteria:

Bank reconciliations for cash accounts should agree to the general ledger balances.

Condition and Cause:

The book balance on two of the bank reconciliations generated through QuickBooks did not agree to the general ledger balance at year end. Upon review, it was noted that after the bank reconciliations had been prepared, there were several checks posted to cash, resulting in differences between the reconciliations and the cash book balances. This also caused cash and accounts payable to be understated at year end. A material audit adjustment was made to correct the error.

Recommendation:

We recommend closing and locking the general ledger after month end closing to avoid changes to account balances after reconciliations are prepared and financial statements are generated. Additionally, checks should be dated on the day that they are processed. Any payments for an invoice relating to a prior period should be recorded to accounts payable.

Response:

The District Attorney agrees with the recommendation. The Administration for the District Attorney will oversee the accounts and reconciliations and ensure that entries are entered timely and accurately.

Finding 2007-2 – Segregation of Duties

Criteria:

Internal controls should be in place to provide reasonable assurance that financial transactions are properly handled. Segregation of duties amount accounting personnel is an integral part of internal controls.

Condition and Cause:

Due to the small number of accounting personnel, the client did not have adequate segregation of functions within the accounting system. The Administrator is heavily involved and has control over cash receipts and cash disbursements. He approves all invoices, signs all checks, initiates all bank transfers, makes deposits, enters transactions into the accounting system, opens bank statements, and prepares bank reconciliations. By one person having this much control, the organization is vulnerable. Management should remain constantly aware of the problems that the lack of segregation of duties can cause and try, whenever feasible, to separate conflicting duties.

Recommendation:

To the extent possible, we recommend that the client segregate duties involving cash receipts and cash disbursements. By doing this, it will protect the organization as well as the employee from exposure.

Additionally, a review process should be implemented for the bank reconciliations where someone other than the preparer receives the unopened bank statement, reviews the statements, and initials and dates it. Then, when the bank account is reconciled, it should be reviewed and initialed as well.

Response:

The District Attorney agrees that the handling of incoming monies should be segregated as far as practicable. The two major areas of incoming money are Hot Checks and PreTrial Diversion. Though the taking of cash is greatly discouraged and is not a common practice, it is sometimes necessary on a limited basis for collection of restitution for victims. However, the District Attorney will continue to discourage the acceptance of cash money.

As to the review process of bank reconciliations, the District Attorney will implement this action.

Section III – Federal Award Findings and Responses

A. Prior Year Findings and Responses

None

B. Current Year Findings and Responses

None

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Independent Auditor's Report

HONORABLE PAUL J. CARMOUCHE
DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT
a Component Unit of the Caddo Parish Commission, State of Louisiana
Caddo Parish

We have audited the accompanying financial statements of the governmental activities, each major fund, and the remaining fund information of the District Attorney of the First Judicial District, a Component Unit of the Caddo Parish Commission, State of Louisiana, as of and for the year ended December 31, 2007, which collectively comprise the District Attorney's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the District Attorney of the First Judicial District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the District Attorney of the First Judicial District, a Component Unit of the Caddo Parish Commission, State of Louisiana, as of December 31, 2007, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 27, 2008, on our consideration of the District Attorney of the First Judicial District, a Component Unit of the Caddo Parish Commission, State of Louisiana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 1 through 6 and 24 through 25 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the First Judicial District, a Component Unit of the Caddo Parish Commission, State of Louisiana's basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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A Corporation of
Certified Public Accountants
Shreveport, Louisiana
June 27, 2008

ROBERTS, CHERRY AND COMPANY
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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

HONORABLE PAUL J. CARMOUCHE
DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT
a Component Unit of the Caddo Parish Commission, State of Louisiana
Caddo Parish

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the First Judicial District, a Component Unit of the Caddo Parish Commission, State of Louisiana, as of and for the year ended December 31, 2007, which collectively comprise the District Attorney of the First Judicial District's basic financial statements, and have issued our report thereon dated June 27, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered District Attorney of the First Judicial District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements and not for the purpose of expressing an opinion on the effectiveness of the District Attorney of the First Judicial District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Entity's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identify certain deficiencies in internal control over financial reporting that we considered to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District Attorney of the First Judicial District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District Attorney of the First Judicial District's financial statements that is more than inconsequential will not be prevented or detected by the District Attorney of the First Judicial District's internal control. We consider the deficiencies described in the Schedule of Findings and Responses to be a significant deficiencies in internal control over financial reporting. The significant deficiencies are 2007-1 and 2007-2.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above are material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether District Attorney of the First Judicial District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those

provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

District Attorney of the First Judicial District's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Responses. We did not audit District Attorney of the First Judicial District's response and, accordingly, we express no opinion on it.

We noted certain matters that we reported to management of the District Attorney of the First Judicial District in a separate letter dated June 27, 2008.

This report is intended solely for the information of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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Shreveport, Louisiana
June 27, 2008

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

HONORABLE PAUL J. CARMOUCHE
DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT
a Component Unit of the Caddo Parish Commission, State of Louisiana
Caddo Parish

Compliance

We have audited the compliance of the District Attorney of the First Judicial District, a Component Unit of the Caddo Parish Commission, State of Louisiana ("District Attorney") with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2007. The District Attorney's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of District Attorney's management. Our responsibility is to express an opinion on the District Attorney's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District Attorney's compliance with those requirements.

In our opinion, the District Attorney of the First Judicial District, a Component Unit of the Caddo Parish Commission, State of Louisiana complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2007.

Internal Control Over Compliance

The management of the District Attorney is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District Attorney's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control over compliance in accordance with OMB Circular A-133.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies

or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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Shreveport, Louisiana
June 27, 2008

HONORABLE PAUL J. CARMOUCHE
DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT
a Component Unit of the Caddo Parish Commission, State of Louisiana
Caddo Parish

This letter includes comments and suggestions with respect to matters that came to our attention in connection with our audit of the financial statements of the District Attorney of the First Judicial District, a Component Unit of the Caddo Parish Commission, State of Louisiana ("District Attorney"), for the year ended December 31, 2007. These items are offered as constructive suggestions to be considered as part of the ongoing process of modifying and improving the District Attorney's practices and procedures.

BUSINESS ADVICE
MANAGEMENT LETTER COMMENTS

2007-1 Audit Adjustments

Criteria:

Audit adjustments should be recorded by the client in order for the general ledger to agree to the audited financials statements.

Condition and Cause:

The client did not record the audit adjustments from the prior year. This resulted in beginning net assets for the year ended December 31, 2007, not agreeing to the ending net assets in the prior year audit report. Additionally, by not recording the audit adjustments, many of the beginning balances in assets and liabilities were out of balance.

Recommendation:

We recommend that the client record the any audit adjustments immediately after the audit is complete.

Management's Corrective Action Plan:

The District Attorney agrees with the recommendation and will enter the accounting adjustments when received.

2007-2 Year end procedures

Criteria:

Year end procedures should be set forth to ensure that all of the general ledger accounts are accurate.

Condition and Cause:

Audit adjustments had to be made to record accrued payroll, vacation and sick time. Additionally, there were a couple of instances where cut-off was an issue. The accounts payable balance was adjusted to include invoices that related to the year ended December 31, 2007.

Also, at year end, an audit adjustment had to be made to record the activity of the Asset Forfeiture account. The client serves as the escrow agent for the local law enforcement agencies when cash or property has been seized. The client receives these funds and property and, in turn, holds them in escrow. None of the activity in 2007 regarding seized property was recorded on the general ledger.

Recommendation:

A written set of monthly and annual closing procedures does not exist. This would help facilitate the closing of the client's general ledger and ensure that all transactions are properly recorded. There should be year end procedures for recording accounts payable, interest income, accrued payroll, and vacation and sick time. Also, there should be procedures regarding eliminating old account numbers that are no longer used and the investigation and handling of old outstanding checks.

Management's Corrective Action Plan:

The District Attorney concurs with the finding and will implement procedures to make certain the above referenced accounts are accurate and timely recorded.

CLOSING

This report is intended solely for the information of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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June 27, 2008